

**OPERATING BUDGET  
WICOMICO COUNTY, MARYLAND**

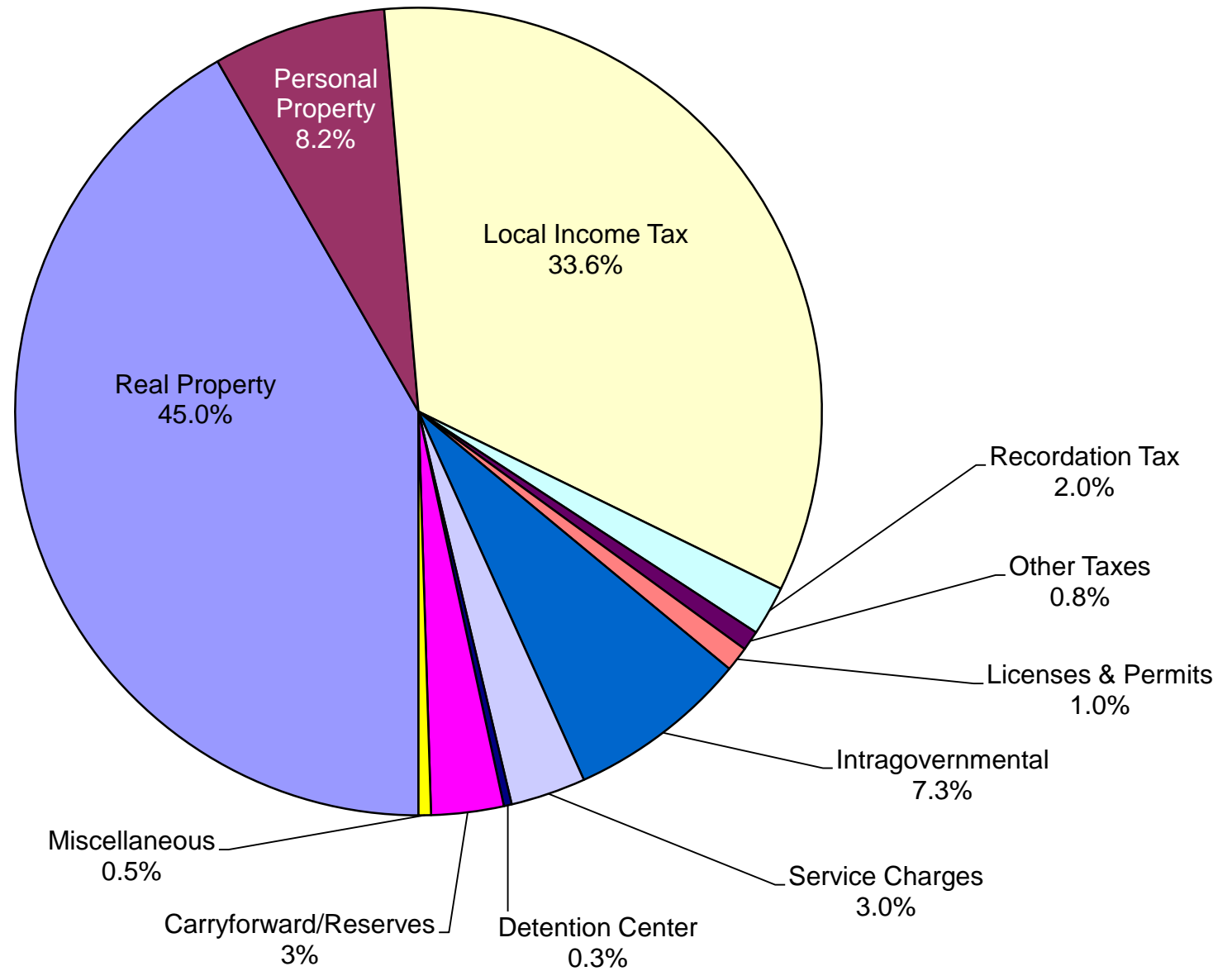
**2013-2014**



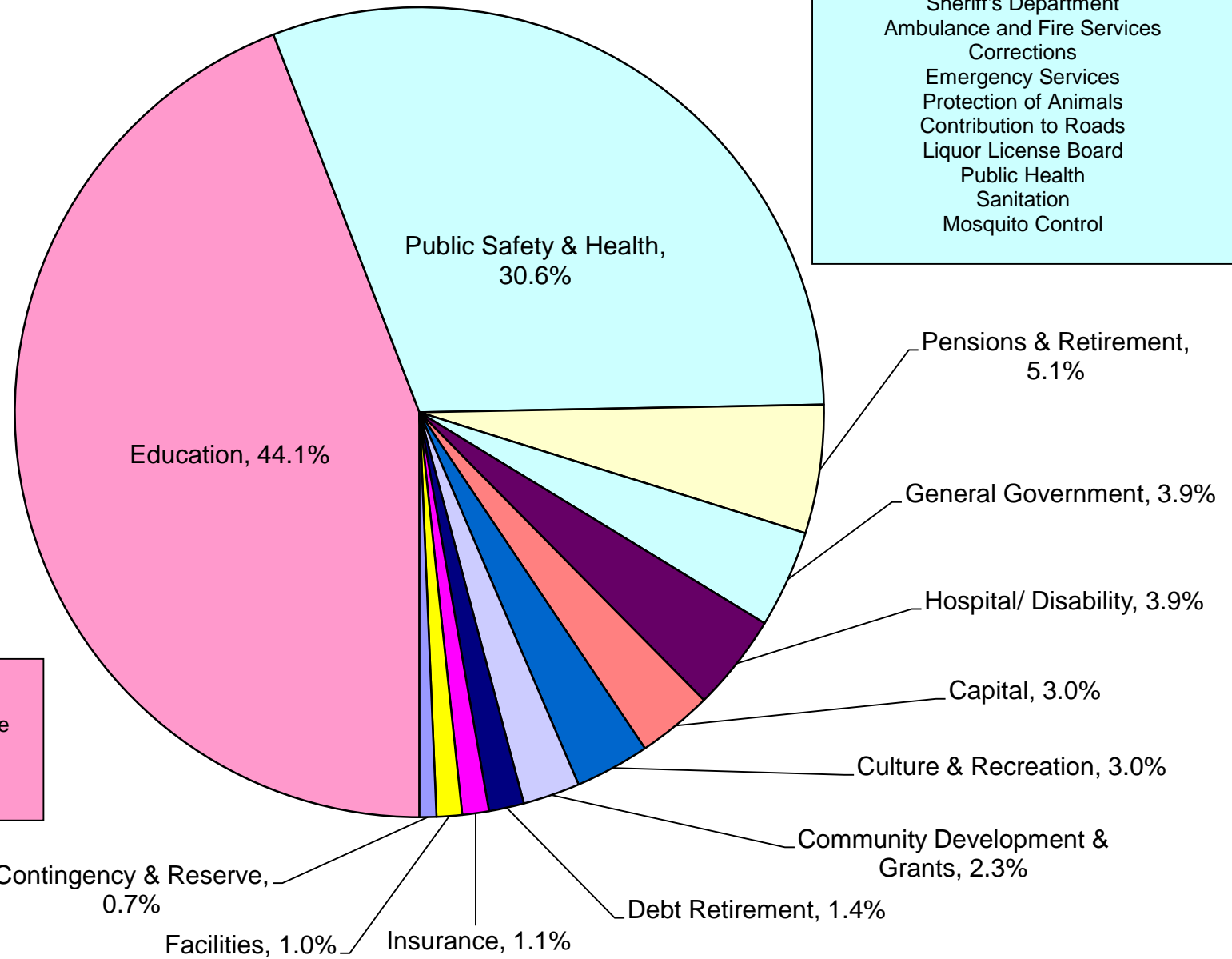
**PROPOSED**

**April 16, 2013**

## Estimated Revenue FY2014



## Expenditure Categories FY2014



## Determination of Tax Rate and Revenue under Revenue Cap

Part 1 - Determination of <u>Allowable</u> Tax Rate			
State Dept. of Assessments Constant Yield Tax Rate Certification			
FY2013			
Revenue FY12		\$50,456,101	
(based on Constant Yield Notice on net base)			
Allowable FY13**		\$51,465,223	
(Revenue FY12 x 2.0% increase)			
Assessable Base Net		\$6,123,921,881	
Tax Rate (rev base/100)			<b>\$0.8404</b>
Part 2 - Determination of Revenue			
FY2013			
Allowable on net base		\$51,465,223	
Tax Rate	0.8404		
New Construction			
Half Year	\$5,966,815	(11,933,630 / 2)	
Full Year	<u>\$9,950,000</u>		
Totals	\$15,916,815	<u>\$133,765</u>	
Allowed Revenue FY13			<b>\$51,598,988</b>

Estimated Total Growth in Tax Revenues compared to prior year ALLOWED revenue			
	FY13	\$51,598,988	
	FY12	<u>\$53,415,813</u>	
		(\$1,816,825)	
Percentage growth on existing base using prior year adopted tax rate			2.00%
Percentage growth, including new construction, using prior year adopted tax rate			2.27%

Note:  
 Constant Yield tax rate for FY13 = \$0.8239.  
 Difference between Allowed Rate and CY rate is  $0.8404 - 0.8239 = \$0.0165$ .  
 Difference between Allowed Rate and FY12 rate is  $0.8404 - 0.7690 = \$0.0714$   
 Adopted FY13 rate = 0.8404

Part 1 - Determination of <u>Allowable</u> Tax Rate			
State Dept. of Assessments Constant Yield Tax Rate Certification			
FY2014			
Revenue FY13		\$51,595,867	
(based on Constant Yield Notice on net base)			
Allowable FY14**		\$52,472,997	
(Revenue FY13 x 1.7% increase)			
Assessable Base Net		\$5,775,405,982	
Tax Rate (rev base/100)			<b>\$0.9086</b>
Part 2 - Determination of Revenue			
FY2014			
Allowable on net base		\$52,472,997	
Tax Rate	0.9086		
New Construction			
Half Year	\$4,473,775	(8,947,550 / 2)	
Full Year	<u>\$32,800,000</u>		
Totals	\$37,273,775	<u>\$338,670</u>	
Allowed Revenue FY14			<b>\$52,811,666</b>

Estimated Total Growth in Tax Revenues compared to prior year ALLOWED revenue			
	FY14	\$52,811,666	
	FY13	<u>\$51,598,988</u>	
		\$1,212,678	
Percentage growth on existing base using prior year adopted tax rate			1.70%
Percentage growth, including new construction, using prior year adopted tax rate			2.36%

Note:  
 Constant Yield tax rate for FY14 = \$0.8934.  
 Difference between Allowed Rate and CY rate is  $0.9086 - 0.8934 = \$0.0152$   
 Difference between Allowed Rate and FY13 rate is  $0.9086 - 0.8404 = \$0.0682$   
 Adopted FY14 rate = 0.9086

## 2013-2014 WICOMICO COUNTY REVENUE ESTIMATES

DESCRIPTION	2011-2012 ADOPTED BUDGET	2012-2013 ADOPTED BUDGET	2013-2014 ESTIMATE
<b><u>ESTIMATED PROPERTY TAX ASSESSABLE BASES</u></b>			
<b>REAL PROPERTY</b>			
REAL PROPERTY	6,578,257,054	6,123,921,881	5,775,405,982
<b>PERSONAL PROPERTY</b>			
PERSONAL PROPERTY	510,687,000	486,556,000	496,849,000
<b>TOTAL ASSESSABLE BASE</b>	<b>\$ 7,088,944,054</b>	<b>\$ 6,610,477,881</b>	<b>\$ 6,272,254,982</b>
<b><u>ESTIMATED TAX REVENUES (See constant yield page for calculations)</u></b>			
EXISTING REAL PROPERTY	50,586,797	51,465,439	52,472,997
NEW CONSTRUCTION	57,318	50,145	40,649
NEW CONSTRUCTION - FULL YEAR	106,891	83,620	298,021
Total New Construction	164,209	133,765	338,670
<b>TOTAL</b>	<b>50,751,006</b>	<b>51,599,204</b>	<b>52,811,666</b>
Tax Rate under Revenue Cap	0.7690	0.8404	0.9086
PERSONAL PROPERTY	9,820,511	10,222,542	10,225,679
Tax rate (decoupled from Real Property rate in FY14)	1.923	2.101	2.1367
<b>GROSS PROPERTY TAX REVENUE</b>	<b>\$ 60,571,517</b>	<b>\$ 61,821,746</b>	<b>\$ 63,037,345</b>
<b>PROPERTY TAX - CREDITS</b>			
LOCAL MANUFACTURING EQUIPMENT EXEMPTION	(1,150,000)	(1,550,000)	(1,422,733)
ADDITIONS & ABATEMENTS NET	(200,000)	(368,000)	75,000
ALLOWANCE FOR LATE TAX COLLECTIONS - Deferred Taxes	(250,000)	(39,000)	(150,000)
DISCOUNT ON TAX PAYMENTS	(400,000)	(300,000)	(330,857)
PENALTIES & INTEREST - Delinquent Taxes	436,600	441,500	475,000
<b>TOTAL CREDITS</b>	<b>(1,563,400)</b>	<b>(1,815,500)</b>	<b>(1,353,590)</b>
<b>NET PROPERTY TAX REVENUE</b>	<b>\$ 59,008,117</b>	<b>\$ 60,006,246</b>	<b>\$ 61,683,755</b>

DESCRIPTION	2011-2012 ADOPTED BUDGET	2012-2013 ADOPTED BUDGET	2013-2014 ESTIMATE
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## OTHER REVENUES

### TAXES - LOCAL

LOCAL INCOME TAXES	34,376,000	40,472,224	42,593,604
ADMISSIONS & AMUSEMENT TAXES	95,500	150,000	85,000
RECORDATION TAXES	2,134,000	2,249,756	2,516,123
#911 FEE	640,298	548,000	550,116
TRAILER TAX	335,000	350,000	375,000
TOTAL OTHER TAX REVENUES	37,580,798	43,769,980	46,119,843

### LICENSES AND PERMITS

LIQUOR LICENSES/FEES	165,125	179,000	178,000
TRADERS' LICENSE	70,000	65,000	65,000
MARRIAGE LICENSES	22,000	20,000	21,000
BUILDING PERMITS	120,000	145,000	150,000
CATV FRANCHISE FEE	820,000	820,000	825,000
AMUSEMENTS	6,000	6,500	5,800
LICENSES & PERMITS - OTHER	9,000	10,000	4,000
TOTAL LICENSES AND PERMITS	1,212,125	1,245,500	1,248,800

### INTRAGOVERNMENTAL

DISPARITY GRANT	2,197,041	2,197,041	6,653,843
TEACHER RETIREMENT SUP GRANT	0	1,567,837	1,567,837
SOCIAL SERVICE REIMBURSEMENT	0	0	339,683
JUROR FEES - CIRCUIT COURT	122,400	122,400	117,720
POLICE PROTECTION GRANT (AID TO LOCAL LAW ENFORCEMENT)	252,900	252,900	397,740
HEALTH DEPARTMENT GRANTS	62,055	62,055	62,055
CORRECTIONS JMHP	91,703	91,703	91,703
SHERIFF GRANTS	153,000	153,000.0	0.0
TOTAL INTRAGOVERNMENTAL	2,879,099	4,446,936	9,230,581

DESCRIPTION	2011-2012 ADOPTED BUDGET	2012-2013 ADOPTED BUDGET	2013-2014 ESTIMATE
<b>SERVICE CHARGES</b>			
WICOMICO COUNTY LIQUOR BOARD	400,000	410,000	435,000
REIMBURSEMENT TO CORRECTIONS FROM ROAD & SOLID WASTE	138,412	125,000	84,000
HEALTH DEPARTMENT REVENUE	498,573	480,000	593,739
IMPACT FEES	341,251	250,000	398,339
P&Z ZONING FEES - VARIOUS	9,840	9,900	9,580
P&Z - CITY OF SALISBURY	180,046	163,558	163,558
GOB OPERATING EXPENSE - CITY OF SALISBURY	125,000	125,000	135,022
SUBDIVISION REVIEW FEES	38,000	20,000	9,000
MOSQUITO CONTROL	102,300	100,000	127,000
REIMBURSEMENT FROM SOLID WASTE	29,000	29,000	29,000
ROOM TAX COLLECTION ADMINISTRATION FEE	15,000	17,000	17,000
URBAN SERVICES COMMISSION ADMINISTRATIVE SERVICES	59,434	60,000	56,610
MIS SERVICES - CITY OF SALISBURY	5,000	5,000	5,000
REIMBURSEMENT TO SHERIFF FROM BOARD OF ED	603,000	510,000	510,000
CORRECTIONS PER DIEMS	793,760	373,340	320,160
CORRECTIONS WORK RELEASE		25,480	25,480
CORRECTIONS OTHER REVENUES	65,720	51,122	55,951
FIRE PROTECTION	100,000	110,000	130,000
SHERIFF MISCELLANEOUS REVENUE (Reimbursements)	271,201	334,201	350,540
SHERIFF'S FEES AND VIOLATIONS	134,000	155,000	190,000
RECREATION PROGRAMS	604,888	571,733	545,786
BAY RESTORATION FEE - ADMIN FEE	30,000	30,000	25,000
MISCELLANEOUS	3,250	24,500	5,000
TOTAL SERVICE CHARGES	4,547,675	3,979,834	4,220,765

DESCRIPTION	2011-2012 ADOPTED BUDGET	2012-2013 ADOPTED BUDGET	2013-2014 ESTIMATE
<b>FINES AND FORFEITURES</b>			
STATE'S ATTORNEY FEES/FINES/PERMITS	55,000	55,000	55,000
SHERIFF SPEED VIOLATIONS			79,200
OTHER FINES & FORFEITURES	4,700	4,700	6,500
TOTAL FINES AND FOREFEITURES	59,700	59,700	140,700
<b>MISCELLANEOUS REVENUES</b>			
PRIOR YEAR CARRY FORWARD FUND BALANCE	1,000,000	1,781,092	3,678,557
USE OF EXCESS HEALTH RATE STABILIZATION FUND	700,210	840,000	0
USE OF EXCESS RAINY DAY FUND	400,000	0	0
INTEREST ON TEMPORARY INVESTMENTS	223,265	94,000	120,768
REBATE ON BUILD AMERICA BONDS	277,496	274,737	250,000
LEASED ASSETS/LOAN PAYMENTS	131,028	102,599	25,320
LEASED ASSETS - VERIZON	19,800	19,800	19,800
COMCAST/SHOREBIRD W&S LOAN	56,349	56,349	56,349
CIRCUIT COURT MISC	9,758	9,758	9,758
ATTORNEY FEES	85,000	70,000	0
MISCELLANEOUS AND UNANTICIPATED REVENUE	30,620	6,000	7,000
TOTAL MISCELLANEOUS REVENUES	2,933,526	3,254,335	4,167,552
<b>TOTAL PROPERTY TAX REVENUE</b>	59,008,117	60,006,246	61,683,755
<b>TOTAL OTHER REVENUE</b>	49,212,923	56,756,285	65,128,241
<b>TOTAL REVENUE</b>	<b>\$ 108,221,040</b>	<b>\$ 116,762,531</b>	<b>\$ 126,811,996</b>



Account #	Description	Actual 2011	Actual 2012	Budget 2013	Executive Budget 2014	Council Changes	Adopted Budget
<b>LEGISLATIVE/COUNCIL FUNCTION</b>							
01-50	SALARIES - COUNCIL	\$ 115,627	\$ 113,308	\$ 115,000	\$ 115,000		
01-50	SALARIES-GENERAL	\$ 145,507	\$ 167,915	\$ 181,690	\$ 186,310		
01-52	OPERATING EXPENSES	\$ 50,917	\$ 42,673	\$ 82,413	\$ 84,510		
01-54	CAPITAL OUTLAY	\$ 2,586	\$ 2,140	\$ 2,097	\$ -		
Subtotal	<b>DEPARTMENT TOTAL</b>	<b>\$ 314,637</b>	<b>\$ 326,036</b>	<b>\$ 381,200</b>	<b>\$ 385,820</b>	<b>\$ -</b>	<b>\$ -</b>
<b>CIRCUIT COURT</b>							
02-50	SALARIES-GENERAL	\$ 549,958	\$ 567,971	\$ 614,834	\$ 741,829		
02-52	OPERATING EXPENSES	\$ 229,034	\$ 286,099	\$ 372,288	\$ 376,988		
02-54	CAPITAL OUTLAY-GENERAL	\$ 37,743	\$ 109,651	\$ 8,000	\$ -		
	<b>DEPARTMENT TOTAL</b>	<b>\$ 816,735</b>	<b>\$ 963,721</b>	<b>\$ 995,122</b>	<b>\$ 1,118,817</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ORPHANS COURT</b>							
03-50	SALARIES-GENERAL	\$ 24,477	\$ 23,880	\$ 23,880	\$ 23,880		
03-51	FUNDED RETIREMENT		\$ 1,536	\$ 1,536	\$ 1,536		
03-52	OPERATING EXPENSES	\$ 1,877	\$ 42	\$ 9,650	\$ 6,000		
03-54	CAPITAL OUTLAY-GENERAL		\$ 4,945	\$ -	\$ -		
	<b>DEPARTMENT TOTAL</b>	<b>\$ 26,354</b>	<b>\$ 30,403</b>	<b>\$ 35,066</b>	<b>\$ 31,416</b>	<b>\$ -</b>	<b>\$ -</b>
<b>STATES ATTORNEY</b>							
04-50	SALARIES-GENERAL	\$ 1,403,493	\$ 1,439,207	\$ 1,557,944	\$ 1,956,388		
04-50	SALARIES-ELECTED	\$ 114,086	\$ 114,967	\$ 114,527	\$ 118,627		
04-52	OPERATING EXPENSES	\$ 124,856	\$ 118,650	\$ 118,200	\$ 398,170		
04-54	CAPITAL OUTLAY - GENERAL	\$ 14,840	\$ 15,811	\$ 13,500	\$ 100,000		
	<b>DEPARTMENT TOTAL</b>	<b>\$ 1,657,275</b>	<b>\$ 1,688,635</b>	<b>\$ 1,804,171</b>	<b>\$ 2,573,185</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ADMINISTRATION/EXECUTIVE FUNCTION</b>							
05-50	SALARY - COUNTY EXECUTIVE	\$ 85,327	\$ 85,327	\$ 85,000	\$ 85,000		
05-50	SALARIES-GENERAL	\$ 339,721	\$ 273,968	\$ 328,820	\$ 328,821		
05-52	OPERATING EXPENSES	\$ 39,631	\$ 45,168	\$ 53,200	\$ 116,960		
05-54	CAPITAL OUTLAY	\$ 1,729	\$ 2,612	\$ 1,900	\$ -		
	<b>DEPARTMENT TOTAL</b>	<b>\$ 466,408</b>	<b>\$ 407,075</b>	<b>\$ 468,920</b>	<b>\$ 530,781</b>	<b>\$ -</b>	<b>\$ -</b>

Account #	Description	Actual 2011	Actual 2012	Budget 2013	Executive Budget 2014	Council Changes	Adopted Budget
<b>COMMUNITY PROMOTION</b>							
06-52	DUES AND SUBSCRIPTIONS		\$ 20,897	\$ 22,500	\$ 25,000		
06-52	OPERATING EXPENSES	\$ 21,500	\$ 104	\$ 4,500	\$ 4,500		
06-52	SMALL BUSINESS DEVELOPMENT CNTR			\$ 6,000	\$ 6,000		
	<b>DEPARTMENT TOTAL</b>	<b>\$ 21,500</b>	<b>\$ 21,001</b>	<b>\$ 33,000</b>	<b>\$ 35,500</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ELECTIONS AND REGISTRATION</b>							
07-50	SALARIES-GENERAL	\$ 440,553	\$ 370,726	\$ 474,055	\$ 471,699		
07-51	BENEFITS		\$ 118,801	\$ 111,802	\$ 111,802		
07-52	OPERATING EXPENSES	\$ 262,800	\$ 128,462	\$ 179,030	\$ 254,512		
07-54	CAPITAL OUTLAY-GENERAL	\$ 146,536	\$ 111,650	\$ 153,913	\$ 188,800		
	<b>DEPARTMENT TOTAL</b>	<b>\$ 849,889</b>	<b>\$ 729,639</b>	<b>\$ 918,800</b>	<b>\$ 1,026,813</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FINANCE</b>							
08-50	SALARIES-GENERAL	\$ 678,434	\$ 630,415	\$ 693,992	\$ 749,318		
08-52	OPERATING EXPENSES	\$ 179,191	\$ 199,438	\$ 205,205	\$ 237,605		
08-54	CAPITAL OUTLAY-GENERAL	\$ 3,819	\$ 3,522	\$ 4,013	\$ -		
	<b>DEPARTMENT TOTAL</b>	<b>\$ 861,444</b>	<b>\$ 833,375</b>	<b>\$ 903,210</b>	<b>\$ 986,923</b>	<b>\$ -</b>	<b>\$ -</b>
<b>PUBLIC ACCOUNTANT</b>							
09-52	AUDITORS SERVICES	\$ 76,380	\$ 56,650	\$ 59,050	\$ 59,050		
09-50	SPECIAL SERVICES		\$ 11,830	\$ 15,000	\$ 15,000		
	<b>DEPARTMENT TOTAL</b>	<b>\$ 76,380</b>	<b>\$ 68,480</b>	<b>\$ 74,050</b>	<b>\$ 74,050</b>	<b>\$ -</b>	<b>\$ -</b>

Account #	Description	Actual 2011	Actual 2012	Budget 2013	Executive Budget 2014	Council Changes	Adopted Budget
<b>PURCHASING ADMINISTRATION</b>							
10-50	SALARIES-GENERAL	\$ 102,228	\$ 105,674	\$ 97,920	\$ 135,920		
10-52	OPERATING EXPENSES	\$ 23,056	\$ 27,480	\$ 29,600	\$ 33,435		
10-54	CAPITAL OUTLAY	\$ 534	\$ 260	\$ -	\$ -		
	<b>DEPARTMENT TOTAL</b>	<b>\$ 125,818</b>	<b>\$ 133,414</b>	<b>\$ 127,520</b>	<b>\$ 169,355</b>	<b>\$ -</b>	<b>\$ -</b>
<b>LAW</b>							
11-50	SALARIES	\$ 217,641	\$ 218,901	\$ 242,215	\$ 245,899		
11-52	OPERATING EXPENSES	\$ 42,895	\$ 24,344	\$ 22,780	\$ 37,653		
11-54	CAPITAL OUTLAY-GENERAL	\$ 2,663	\$ 4,675	\$ 2,664	\$ -		
	<b>DEPARTMENT TOTAL</b>	<b>\$ 263,199</b>	<b>\$ 247,920</b>	<b>\$ 267,659</b>	<b>\$ 283,552</b>	<b>\$ -</b>	<b>\$ -</b>
<b>HUMAN RESOURCES</b>							
12-50	SALARIES-GENERAL	\$ 311,827	\$ 252,755	\$ 283,211	\$ 289,293		
12-52	OPERATING EXPENSES	\$ 117,341	\$ 107,100	\$ 133,470	\$ 180,063		
12-54	CAPITAL OUTLAY-GENERAL	\$ 6,154	\$ 4,704	\$ 5,440	\$ -		
	<b>DEPARTMENT TOTAL</b>	<b>\$ 435,322</b>	<b>\$ 364,559</b>	<b>\$ 422,121</b>	<b>\$ 469,356</b>	<b>\$ -</b>	<b>\$ -</b>
<b>PLANNING AND ZONING</b>							
13-50	SALARIES-GENERAL	\$ 640,072	\$ 562,239	\$ 956,106	\$ 1,001,106		
13-52	OPERATING EXPENSES	\$ 114,243	\$ 94,771	\$ 173,120	\$ 199,437		
13-54	CAPITAL OUTLAY-GENERAL	\$ 24,753	\$ 3,205	\$ 6,317	\$ 28,000		
	<b>DEPARTMENT TOTAL</b>	<b>\$ 779,068</b>	<b>\$ 660,215</b>	<b>\$ 1,135,543</b>	<b>\$ 1,228,543</b>	<b>\$ -</b>	<b>\$ -</b>
<b>GENERAL SERVICES</b>							
14-50	SALARIES-GENERAL	\$ 182,268	\$ 183,187	\$ 190,744	\$ 194,721		
14-52	OPERATING EXPENSES	\$ 654,272	\$ 638,005	\$ 675,985	\$ 677,887		
14-54	CAPITAL OUTLAY	\$ 39,152	\$ 839,315	\$ 14,925	\$ 417,580		
	<b>DEPARTMENT TOTAL</b>	<b>\$ 875,692</b>	<b>\$ 1,660,507</b>	<b>\$ 881,654</b>	<b>\$ 1,290,188</b>	<b>\$ -</b>	<b>\$ -</b>

Account #	Description	Actual 2011	Actual 2012	Budget 2013	Executive Budget 2014	Council Changes	Adopted Budget
<b>I T DEPARTMENT</b>							
15-50	SALARIES-GENERAL	\$ 317,762	\$ 321,777	\$ 334,897	\$ 334,897		
15-52	OPERATING EXPENSES	\$ 162,191	\$ 166,303	\$ 267,256	\$ 259,300		
15-54	CAPITAL OUTLAY-GENERAL	\$ 108,501	\$ 104,190	\$ 6,001	\$ 92,900		
	<b>DEPARTMENT TOTAL</b>	<b>\$ 588,454</b>	<b>\$ 592,270</b>	<b>\$ 608,154</b>	<b>\$ 687,097</b>	<b>\$ -</b>	<b>\$ -</b>
<b>LIQUOR LICENSE BOARD</b>							
16-50	SALARIES-GENERAL	\$ 103,068	\$ 100,648	\$ 104,725	\$ 104,726		
16-50	SALARIES-BOARD MEMBERS	\$ 23,985	\$ 13,050	\$ 13,000	\$ 13,000		
16-50	SALARIES-ATTORNEY(S)		\$ 10,039	\$ 10,000	\$ 10,000		
16-52	OPERATING EXPENSES	\$ 30,778	\$ 34,168	\$ 35,360	\$ 41,764		
16-54	CAPITAL OUTLAY-GENERAL	\$ 2,596	\$ 2,979	\$ 2,008	\$ -		
	<b>DEPARTMENT TOTAL</b>	<b>\$ 160,427</b>	<b>\$ 160,884</b>	<b>\$ 165,093</b>	<b>\$ 169,490</b>	<b>\$ -</b>	<b>\$ -</b>
<b>SHERIFF'S DEPARTMENT</b>							
17-50	SHERIFF'S SALARY	\$ 85,374	\$ 85,326	\$ 85,000	\$ 85,000		
17-50	SALARIES-GEN	\$ 6,242,874	\$ 6,173,998	\$ 6,727,961	\$ 6,462,699		
17-52	OPERATING EXPENSES	\$ 678,497	\$ 648,115	\$ 578,898	\$ 657,932		
17-54	CAPITAL OUTLAY-GENERAL	\$ 35,090	\$ 61,874	\$ 7,495	\$ 730,000		
	<b>DEPARTMENT TOTAL</b>	<b>\$ 7,041,835</b>	<b>\$ 6,969,313</b>	<b>\$ 7,399,354</b>	<b>\$ 7,935,631</b>	<b>\$ -</b>	<b>\$ -</b>
<b>SALISBURY FIRE &amp; AMBULANCE</b>							
18-52	SALISBURY AMBULANCE	\$ 447,000	\$ 447,000	\$ 456,000	\$ 465,000		
18-52	SALISBURY AMBULANCE - ADDL	\$ -	\$ -	\$ -	\$ -		
18-52	SALISBURY FIRE DEPARTMENT	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000		
	<b>DEPARTMENT TOTAL</b>	<b>\$ 572,000</b>	<b>\$ 572,000</b>	<b>\$ 581,000</b>	<b>\$ 590,000</b>	<b>\$ -</b>	<b>\$ -</b>

Account #	Description	Actual 2011	Actual 2012	Budget 2013	Executive Budget 2014	Council Changes	Adopted Budget
<b>VOLUNTEER AMBULANCE</b>							
19-52	GRANT(S) - 11 companies beg FY10	\$ 605,000	\$ 605,000	\$ 605,000	\$ 605,000		
19-52	EMT GRANT - 11 companies beg FY10	\$ 1,034,000	\$ 1,034,000	\$ 1,067,000	\$ 1,100,000		
19-52	EMT GRANT - ADDITIONAL	\$ -	\$ -	\$ -	\$ -		
19-51	EMT WORKERS COMP-11 company beg FY10	\$ 63,999	\$ 79,248	\$ 82,500	\$ 85,250		
	<b>DEPARTMENT TOTAL</b>	<b>\$ 1,702,999</b>	<b>\$ 1,718,248</b>	<b>\$ 1,754,500</b>	<b>\$ 1,790,250</b>	<b>\$ -</b>	<b>\$ -</b>
<b>VOLUNTEER FIRE COMPANIES</b>							
20-52	WORKERS COMP INS	\$ 115,336	\$ 92,380	\$ 82,985	\$ 85,000		
20-52	DEATH BENEFIT INS	\$ 76,158	\$ 86,523	\$ 79,371	\$ 85,000		
20-52	GRANT(S)	\$ 1,400,000	\$ 1,400,000	\$ 1,406,000	\$ 1,411,000		
20-52	SINKING FUND	\$ 350,000	\$ -	\$ 350,000	\$ 378,000		
20-52	HEPATITIS VACCINE	\$ 25,672	\$ 1,703	\$ 5,000	\$ 5,000		
20-52	RESPIRATORY PROTECTION		\$ 13,775	\$ 39,000	\$ 39,004		
	<b>DEPARTMENT TOTAL</b>	<b>\$ 1,967,166</b>	<b>\$ 1,594,381</b>	<b>\$ 1,962,356</b>	<b>\$ 2,003,004</b>	<b>\$ -</b>	<b>\$ -</b>
<b>CORRECTIONS</b>							
21-50	SALARIES - GENERAL	\$ 6,547,915	\$ 6,478,424	\$ 7,068,575	\$ 7,237,297		
21-52	OPERATING EXPENSES	\$ 4,002,127	\$ 3,950,422	\$ 4,009,706	\$ 3,990,785		
21-54	CAPITAL OUTLAY-GENERAL	\$ 130,079	\$ 28,032	\$ 28,000	\$ 75,000		
	<b>DEPARTMENT TOTAL</b>	<b>\$ 10,680,121</b>	<b>\$ 10,456,878</b>	<b>\$ 11,106,281</b>	<b>\$ 11,303,082</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EMERGENCY SERVICES</b>							
22-50	SALARIES - GENERAL	\$ 982,011	\$ 932,308	\$ 1,008,520	\$ 1,110,970		
22-52	OPERATING EXPENSES	\$ 507,068	\$ 475,027	\$ 503,979	\$ 509,572		
22-54	CAPITAL OUTLAY-GENERAL	\$ 6,559	\$ 16,197	\$ 4,398	\$ 127,600		
	<b>DEPARTMENT TOTAL</b>	<b>\$ 1,495,638</b>	<b>\$ 1,423,532</b>	<b>\$ 1,516,897</b>	<b>\$ 1,748,142</b>	<b>\$ -</b>	<b>\$ -</b>
<b>PROTECTION OF ANIMALS</b>							
23-52	CONTRACTUAL SERVICES	\$ 247,555	\$ 200,000	\$ 240,038	\$ 294,436		
	<b>DEPARTMENT TOTAL</b>	<b>\$ 247,555</b>	<b>\$ 200,000</b>	<b>\$ 240,038</b>	<b>\$ 294,436</b>	<b>\$ -</b>	<b>\$ -</b>

Account #	Description	Actual 2011	Actual 2012	Budget 2013	Executive Budget 2014	Council Changes	Adopted Budget
<b>PUBLIC WORKS</b>							
24-50	SALARIES-GENERAL	\$ 399,473	\$ 351,815	\$ -	\$ -		
24-52	OPERATING EXPENSE	\$ 21,352	\$ 18,815	\$ -	\$ -		
24-54	CAPITAL OUTLAY-GENERAL	\$ 2,642	\$ 1,561	\$ -	\$ -		
	<b>DEPARTMENT TOTAL</b>	<b>\$ 423,467</b>	<b>\$ 372,191</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>SANITATION WATER &amp; SEWER</b>							
25-52	FRUITLAND WATER & SEWER	\$ 153,544	\$ 105,304	\$ 105,304	\$ 105,304		
	<b>DEPARTMENT TOTAL</b>	<b>\$ 153,544</b>	<b>\$ 105,304</b>	<b>\$ 105,304</b>	<b>\$ 105,304</b>	<b>\$ -</b>	<b>\$ -</b>
<b>WEED CONTROL</b>							
26-50	SALARIES-GENERAL	\$ 1,799	\$ 1,800	\$ 1,800	\$ 1,800		
26-52	OPERATING EXPENSE	\$ 400	\$ 400	\$ 400	\$ 400		
	<b>DEPARTMENT TOTAL</b>	<b>\$ 2,199</b>	<b>\$ 2,200</b>	<b>\$ 2,200</b>	<b>\$ 2,200</b>	<b>\$ -</b>	<b>\$ -</b>
<b>MOSQUITO CONTROL</b>							
27-50	SALARIES-GENERAL	\$ 72,959	\$ 93,838	\$ 106,955	\$ 106,955		
27-52	OPERATING EXPENSES	\$ 18,789	\$ 19,704	\$ 33,945	\$ 38,945		
27-54	CAPITAL		\$ -	\$ -	\$ 7,195		
	<b>DEPARTMENT TOTAL</b>	<b>\$ 91,748</b>	<b>\$ 113,542</b>	<b>\$ 140,900</b>	<b>\$ 153,095</b>	<b>\$ -</b>	<b>\$ -</b>
<b>GYPSY MOTH CONTROL</b>							
28-52	OPERATING EXPENSES	\$ 3,945	\$ 3,975	\$ 1,500	\$ 1,500		
	<b>DEPARTMENT TOTAL</b>	<b>\$ 3,945</b>	<b>\$ 3,975</b>	<b>\$ 1,500</b>	<b>\$ 1,500</b>	<b>\$ -</b>	<b>\$ -</b>
<b>BOARD OF EDUCATION (see Exhibit "A" for category breakout)</b>							
30-52	OPERATING EXPENSES	\$ 43,196,892	\$ 36,196,892	\$ 37,000,000	\$ 38,136,374		
30-52	TEACHER RETIREMENT SUPPLEMENT PYMT	\$ -	\$ -	\$ 2,173,593	\$ 2,755,091		
30-52	BOND PRINCIPAL	\$ 7,400,051	\$ 7,563,956	\$ 7,826,159	\$ 6,688,309		
30-52	BOND INTEREST	\$ 3,532,883	\$ 3,258,563	\$ 3,408,601	\$ 3,431,086		
	<b>DEPARTMENT TOTAL</b>	<b>\$ 54,129,826</b>	<b>\$ 47,019,411</b>	<b>\$ 50,408,353</b>	<b>\$ 51,010,860</b>	<b>\$ -</b>	<b>\$ -</b>

Account #	Description	Actual 2011	Actual 2012	Budget 2013	Executive Budget 2014	Council Changes	Adopted Budget
<b>COMMUNITY COLLEGE</b>							
31-52	GRANT(S)	\$ 3,000,000	\$ 2,920,880	\$ 3,120,880	\$ 3,786,970		
	<b>DEPARTMENT TOTAL</b>	<b>\$ 3,000,000</b>	<b>\$ 2,920,880</b>	<b>\$ 3,120,880</b>	<b>\$ 3,786,970</b>	<b>\$ -</b>	<b>\$ -</b>
<b>PUBLIC LIBRARY</b>							
32-52	OPERATING EXPENSES	\$ 1,000,000	\$ 1,000,000	\$ 1,052,569	\$ 1,070,463		
	<b>DEPARTMENT TOTAL</b>	<b>\$ 1,000,000</b>	<b>\$ 1,000,000</b>	<b>\$ 1,052,569</b>	<b>\$ 1,070,463</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TRI COUNTY COUNCIL/Shore Transit</b>							
33-52	GRANT - Operating	\$ 300,000	\$ 192,600	\$ 192,600	\$ 322,272		
33-52	GRANT - Mandate	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000		
33-52	GRANT - Capital	\$ 68,000	\$ 52,345	\$ 52,345	\$ 52,345		
33-52	GRANT - Facility	\$ -	\$ 158,500	\$ 60,398	\$ 122,792		
	<b>DEPARTMENT TOTAL</b>	<b>\$ 378,000</b>	<b>\$ 413,445</b>	<b>\$ 315,343</b>	<b>\$ 507,409</b>	<b>\$ -</b>	<b>\$ -</b>
<b>PUBLIC HEALTH OPERATING</b>							
34-50	SALARIES-GENERAL	\$ 119,332	\$ 119,901	\$ 124,531	\$ 266,715		
34-52	OPERATING EXPENSES	\$ 2,709,031	\$ 2,783,504	\$ 2,915,039	\$ 2,884,557		
34-52	NON-MATCHING	\$ 27,920	\$ 78,158	\$ 21,702	\$ -		
	<b>DEPARTMENT TOTAL</b>	<b>\$ 2,856,283</b>	<b>\$ 2,981,563</b>	<b>\$ 3,061,272</b>	<b>\$ 3,151,272</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXTENSION SERVICE</b>							
36-52	OPERATING EXPENSES	\$ 82,302	\$ 85,489	\$ 83,210	\$ 88,910		
	<b>DEPARTMENT TOTAL</b>	<b>\$ 82,302</b>	<b>\$ 85,489</b>	<b>\$ 83,210</b>	<b>\$ 88,910</b>	<b>\$ -</b>	<b>\$ -</b>
<b>COMMUNITY ACCESS CHANNEL</b>							
37-52	GRANT(S)	\$ 73,440	\$ 66,096	\$ 66,096	\$ 73,440		
37-52	CAPITAL	\$ -	\$ -		\$ 51,150		
	<b>DEPARTMENT TOTAL</b>	<b>\$ 73,440</b>	<b>\$ 66,096</b>	<b>\$ 66,096</b>	<b>\$ 124,590</b>	<b>\$ -</b>	<b>\$ -</b>

Account #	Description	Actual 2011	Actual 2012	Budget 2013	Executive Budget 2014	Council Changes	Adopted Budget
<b>ECONOMIC DEVELOPMENT</b>							
38-52	GRANT(S)	\$ 105,933	\$ 105,933	\$ 125,933	\$ 155,220		
	<b>DEPARTMENT TOTAL</b>	<b>\$ 105,933</b>	<b>\$ 105,933</b>	<b>\$ 125,933</b>	<b>\$ 155,220</b>	<b>\$ -</b>	<b>\$ -</b>
<b>PENSIONS &amp; RETIREMENT</b>							
40-51	SOCIAL SECURITY	\$ 1,588,837	\$ 1,573,547	\$ 1,701,202	\$ 1,669,767		
40-51	FUNDED RETIRE/PENSION	\$ 74,735	\$ 1,374,835	\$ 1,563,955	\$ 3,245,013		
40-51	FUNDED OPEB LIABILITY	\$ 55,558	\$ (38,258)	\$ 1,428,050	\$ 1,523,554		
40-51	PROVISION FOR COMP ABS	\$ 21,492	\$ 10,271		\$ 70,651		
	<b>DEPARTMENT TOTAL</b>	<b>\$ 1,740,622</b>	<b>\$ 2,920,395</b>	<b>\$ 4,693,207</b>	<b>\$ 6,508,985</b>	<b>\$ -</b>	<b>\$ -</b>
<b>HOSPITAL &amp; DISABILITY</b>							
41-52	HOSPITALIZATION	\$ 4,855,266	\$ 5,070,437	\$ 4,981,591	\$ 4,801,730		
41-52	DISABILITY		\$ 57,850	\$ 59,820	\$ 64,462		
41-52	UNEMPLOYMENT COMP	\$ 139,245	\$ 109,068	\$ 130,864	\$ 21,896		
41-52	LIFE INSURANCE	\$ -	\$ 16,000	\$ -	\$ -		
41-52	BLOOD BANK		\$ 495	\$ 700	\$ 700		
41-52	FLEX SPENDING		\$ 3,696	\$ 4,500	\$ 4,500		
	<b>DEPARTMENT TOTAL</b>	<b>\$ 4,994,511</b>	<b>\$ 5,257,546</b>	<b>\$ 5,177,475</b>	<b>\$ 4,893,288</b>	<b>\$ -</b>	<b>\$ -</b>
<b>WORK COMP/LIABILITY INS</b>							
42-52	WORKERS COMP	\$ 242,220	\$ 230,849	\$ 744,823	\$ 552,309		
42-52	ARBITRAGE	\$ -	\$ (2,304)	\$ -	\$ -		
42-52	LIABILITY INSURANCE	\$ 569,778	\$ 461,930	\$ 800,000	\$ 800,000		
	<b>DEPARTMENT TOTAL</b>	<b>\$ 811,998</b>	<b>\$ 690,475</b>	<b>\$ 1,544,823</b>	<b>\$ 1,352,309</b>	<b>\$ -</b>	<b>\$ -</b>
<b>DEBT RETIREMENT</b>							
43-52	BOND PRINCIPAL	\$ 2,054,157	\$ 2,150,770	\$ 2,183,801	\$ 1,254,418		
43-52	BOND INTEREST	\$ 605,744	\$ 631,324	\$ 642,492	\$ 483,997		
43-52	LOAN REPAYMENT - SOLID WASTE		\$ 31,300	\$ -	\$ -		
43-52	AGENT FEES	\$ 39,186	\$ 36,686	\$ 40,000	\$ 40,001		
	<b>DEPARTMENT TOTAL</b>	<b>\$ 2,699,087</b>	<b>\$ 2,850,080</b>	<b>\$ 2,866,293</b>	<b>\$ 1,778,416</b>	<b>\$ -</b>	<b>\$ -</b>



Account #	Description	Actual 2011	Actual 2012	Budget 2013	Executive Budget 2014	Council Changes	Adopted Budget
<b>SOCIAL SERVICES - pass-through reimburseable expense</b>							
45-50	SALARIES				\$ 329,500		
	<b>DEPARTMENT TOTAL</b>				<b>\$ 329,500</b>	<b>\$ -</b>	<b>\$ -</b>
<b>CONTINGENCY</b>							
46-52	CONTINGENCY	\$ 13,200	\$ -	\$ 756,411	\$ 853,454		
46-52	CONTRIBUTION TO ROADS	\$ 2,476,431	\$ 3,865,405	\$ 4,507,267	\$ 5,800,000		
46-52	REIMBURSABLE BRD OF ED CAP PROJECTS		\$ -	\$ -	\$ 2,803,200		
46-52	COUNTY CAPITAL PROJECT RESERVE		\$ 8,333	\$ 1,589,997	\$ 1,000,000		
	<b>DEPARTMENT TOTAL</b>	<b>\$ 2,489,631</b>	<b>\$ 3,873,738</b>	<b>\$ 6,853,675</b>	<b>\$ 10,456,654</b>	<b>\$ -</b>	<b>\$ -</b>
<b>LOCAL MANAGEMENT BOARD</b>							
54-52	OPERATING EXPENSES	\$ 55,880	\$ 41,753	\$ 58,762	\$ 62,362		
	<b>DEPARTMENT TOTAL</b>	<b>\$ 55,880</b>	<b>\$ 41,753</b>	<b>\$ 58,762</b>	<b>\$ 62,362</b>	<b>\$ -</b>	<b>\$ -</b>
<b>RECREATION</b>							
60-50	SALARIES-GENERAL	\$ 1,317,020	\$ 1,176,554	\$ 1,233,966	\$ 2,047,210		
60-52	OPERATING EXPENSES	\$ 290,266	\$ 419,938	\$ 431,645	\$ 463,949		
60-54	CAPITAL OUTLAY-GENERAL	\$ 18,329	\$ 9,219	\$ 5,000	\$ 660,000		
	<b>DEPARTMENT TOTAL</b>	<b>\$ 1,625,615</b>	<b>\$ 1,605,711</b>	<b>\$ 1,670,611</b>	<b>\$ 3,171,159</b>	<b>\$ -</b>	<b>\$ -</b>
<b>YOUTH &amp; CIVIC CENTER</b>							
61-52	OPERATING EXPENSES	\$ 459,000	\$ 504,827	\$ 602,119	\$ 602,119		
61-52	OPERATING EXPENSES - ADDITIONAL	\$ -	\$ -		\$ -		
	<b>DEPARTMENT TOTAL</b>	<b>\$ 459,000</b>	<b>\$ 504,827</b>	<b>\$ 602,119</b>	<b>\$ 602,119</b>	<b>\$ -</b>	<b>\$ -</b>

Account #	Description	Actual 2011	Actual 2012	Budget 2013	Executive Budget 2014	Council Changes	Adopted Budget
<b>STATE MANDATES</b>							
83-52	MANDATE - HOMESTEAD CREDIT FEE	\$ 9,593	\$ 10,797	\$ 12,000	\$ 12,000		
83-52	MANDATE - MUNICIPAL SHARES TAX	\$ 21,209	\$ 21,209	\$ 21,209	\$ 21,209		
83-52	SDAT OFFICE COST	\$ -	\$ 724,923	\$ 755,600	\$ 442,018		
	<b>DEPARTMENT TOTAL</b>	<b>\$ 30,802</b>	<b>\$ 756,929</b>	<b>\$ 788,809</b>	<b>\$ 475,227</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TEEN ADULT CENTER/Dove Point</b>							
84-52	GRANT(S)	\$ 61,363	\$ 61,363	\$ 61,363	\$ 61,363		
	<b>DEPARTMENT TOTAL</b>	<b>\$ 61,363</b>	<b>\$ 61,363</b>	<b>\$ 61,363</b>	<b>\$ 61,363</b>	<b>\$ -</b>	<b>\$ -</b>
<b>MAINT OF AGED IN COMM</b>							
85-52	GRANT(S) MEALS ON WHEELS	\$ 122,000	\$ 134,200	\$ 166,375	\$ 223,640		
	<b>DEPARTMENT TOTAL</b>	<b>\$ 122,000</b>	<b>\$ 134,200</b>	<b>\$ 166,375</b>	<b>\$ 223,640</b>	<b>\$ -</b>	<b>\$ -</b>
<b>COMMISSION ON AGING</b>							
86-52	OPERATING EXPENSES	\$ 250	\$ 250	\$ 250	\$ 250		
	<b>DEPARTMENT TOTAL</b>	<b>\$ 250</b>	<b>\$ 250</b>	<b>\$ 250</b>	<b>\$ 250</b>	<b>\$ -</b>	<b>\$ -</b>
<b>LIFE CRISIS CENTER</b>							
87-52	GRANT(S)	\$ 13,500	\$ 13,500	\$ 13,500	\$ 13,500		
	<b>DEPARTMENT TOTAL</b>	<b>\$ 13,500</b>	<b>\$ 13,500</b>	<b>\$ 13,500</b>	<b>\$ 13,500</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL</b>		<b>\$109,430,862</b>	<b>\$105,723,282</b>	<b>\$116,762,531</b>	<b>\$126,811,996</b>	<b>\$0</b>	<b>\$0</b>

**Exhibit "A" page 1 of 2**

County Appropriation to BOE Operating Budget by Category  
Fiscal Year 2014

Category	FY12 County Appropriation	FY13 County Appropriation	Executive's Changes to FY13 Appropriation	Executive's Proposed FY14 Appropriation	Council Changes	FY14 County Appropriation
Administration	\$ 931,932	\$ 949,760	\$ 76,205	\$ 1,025,965		
School Management & Support	\$ 2,309,521	\$ 2,458,084	\$ 52,190	\$ 2,510,274		
Instructional Salaries & Wages	\$ 13,580,990	\$ 14,401,813	\$ 559,344	\$ 14,961,157		
Textbooks & Instructional Supplies	\$ 600,381	\$ 779,443	\$ (78,023)	\$ 701,420		
Other Instructional Costs	\$ 466,112	\$ 687,709	\$ (91,176)	\$ 596,533		
Special Education	\$ 3,469,031	\$ 3,743,208	\$ 182,382	\$ 3,925,590		
Student Personnel Services	\$ 446,424	\$ 496,385	\$ (34,044)	\$ 462,341		
Student Health Services	\$ 310,323	\$ 297,315	\$ 25,604	\$ 322,919		
Student Transportation Services	\$ 1,689,434	\$ 1,933,035	\$ (107,647)	\$ 1,825,388		
Operation of Plant	\$ 2,319,934	\$ 2,427,418	\$ 47,711	\$ 2,475,129		
Maintenance of Plant	\$ 581,397	\$ 703,750	\$ 60,157	\$ 763,907		
Fixed Charges (excluding teacher pension)	\$ 5,909,741	\$ 6,926,564	\$ 206,641	\$ 7,133,205		
Food Services	\$ 150,809	\$ 160,462	\$ (15,582)	\$ 144,880		
Community Services	\$ 41,696	\$ 41,097	\$ (2,740)	\$ 38,357		
Capital Outlay	\$ 3,389,166	\$ 993,957	\$ 255,352	\$ 1,249,309		
Subtotal before Teacher Pension	\$ 36,196,892	\$ 37,000,000	\$ 1,136,374	\$ 38,136,374		
State Teacher supplement	\$ -	\$ 2,173,593	\$ 581,498	\$ 2,755,091		
<b>TOTALS for appropriations</b>	<b>\$ 36,196,892</b>	<b>\$ 39,173,593</b>	<b>\$ 1,717,872</b>	<b>\$ 40,891,465</b>		
County Reimbursable Capital Projects for FY14 school security enhancements, technology in the classroom and capital projects from Operating or CIP request.		\$ -	\$ 2,803,200	\$ 2,803,200		
<b>Total Funds Committed for expenditure by BOE (excluding debt service)</b>			<b>\$ 4,521,072</b>	<b>\$ 43,694,665</b>		

County funding of FY14 debt service used to fund BOE capital construction and renovation

**Grand Total of FY14 County funding support to K-12 education system**

**Appendix "A" page 2 of 2**  
**Consolidated Expense Budget**

Category	FY12 Restated Total Budget	FY13 Restated Total Budget	FY13 Difference to FY14 Proposed Total Budget	FY14 BOE Proposed Total Budget	Allocation of County Changes to BOE FY14 Proposed Budget	Total FY14 BOE Budget
Administration	\$ 4,558,789	\$ 4,732,120	\$ 47,868	\$ 4,779,988		
School Management & Support	\$ 11,378,155	\$ 11,578,636	\$ 116,770	\$ 11,695,406		
Instructional Salaries & Wages	\$ 67,488,202	\$ 68,348,734	\$ 1,355,524	\$ 69,704,258		
Textbooks & Instructional Supplies	\$ 2,904,896	\$ 3,315,157	\$ (47,232)	\$ 3,267,925		
Other Instructional Costs	\$ 2,491,924	\$ 2,708,164	\$ 71,090	\$ 2,779,254		
Special Education	\$ 17,401,268	\$ 17,600,106	\$ 689,279	\$ 18,289,385		
Student Personnel Services	\$ 2,279,780	\$ 2,145,268	\$ 8,787	\$ 2,154,055		
Student Health Services	\$ 1,373,538	\$ 1,463,494	\$ 40,989	\$ 1,504,483		
Student Transportation Services	\$ 8,446,356	\$ 8,896,464	\$ (391,955)	\$ 8,504,509		
Operation of Plant	\$ 11,245,907	\$ 11,462,252	\$ 69,411	\$ 11,531,663		
Maintenance of Plant	\$ 3,174,084	\$ 3,514,292	\$ 44,762	\$ 3,559,054		
Fixed Charges (including teacher pension)	\$ 30,257,276	\$ 34,208,306	\$ 1,780,493	\$ 35,988,799		
Food Services	\$ 750,000	\$ 675,000	\$ -	\$ 675,000		
Community Services	\$ 192,087	\$ 197,960	\$ (19,255)	\$ 178,705		
Capital Outlay	\$ 4,639,377	\$ 4,621,732	\$ 1,198,817	\$ 5,820,549		
<b>TOTALS</b>	<b>\$ 168,581,639</b>	<b>\$ 175,467,685</b>	<b>\$ 4,965,348</b>	<b>\$ 180,433,033</b>		

**EXHIBIT "B"**

**CAPITAL IMPROVEMENT BUDGET FY2014**

<b>Project</b>	<b>Amount</b>	<b>Other Funding</b>
<b>BOND CONTINGENCY and issuance cost</b>	\$180,800	
<b>SHERIFF</b> Building Engineering Study	\$25,000	
<b>EMERGENCY SERVICES</b>		
Generator for Emergency Shelter at Westside Intermediate School	\$195,000	
Portable Emergency Generator	\$52,000	
<b>CORRECTIONS</b>		
Cell Door Refurbishment	\$200,000	
Wastewater and Trap Repair	\$75,000	
Replace Door Control System	\$560,000	
Closed Circuit Monitoring System	\$350,000	
Chiller Replacement Project	\$100,000	
<b>HEALTH DEPARTMENT</b>		
Building Engineering Study	\$15,000	
<b>CIRCUIT COURT</b>		
Engineering for remodeling and renovation	\$200,000	
Phase I remodeling and renovation of Circuit Court	\$600,000	
<b>DEPARTMENT OF PUBLIC WORKS</b>		
Jersey Road Stream Crossing Improvements	\$50,000	
Chesapeake Bay Watershed Abatement Projects	\$200,000	
<b>BOARD OF EDUCATION</b>		
FY14 #1 40.04-69 Bennett Middle School Project under Plan B	\$11,000,000	\$10,000,000
FY14 #2 16.02-183 West Salisbury School Replacement - engineering study	\$200,000	
FY14 #4 42.06-388 Mardela Middle/High School Systemic Renv- Roofs	\$61,000	\$469,000
FY14 #5 11.05-440 Pittsville Lighting Replacement	\$85,600	\$663,000
FY14 #6 43.04- 87 Parkside High School Limited Renovation	\$1,363,000	
FY14 #7 45.06-432 Wicomico Middle Systemic Renovation - HVAC	\$95,000	\$1,783,000
FY14 #8 2.06-197 Delmar Systemic Renovations & Replacements - HVAC	\$338,000	
FY14#9 4.03-29 Fruitland Primary Parking Expansion (100% State funded)		\$630,000
FY14# 10 64.051-436 Gymnasium Lighting Replacement - various schools	\$39,300	\$303,000
<b>RECREATION, PARKS &amp; TOURISM</b>		
A.W. Perdue Stadium Restoration Project	\$320,000	\$100,000
Resurfacing of Courts at Cedar Hill, Crooked Oak playground, Centennial Village Playground and Mardela (County match in FY13)		\$225,000
Expansion of Athletic Fields	\$450,000	
<b>Airport</b>		
Reconstruction of Taxiway Echo and Taxiway Bravo - Phase 2	\$70,000	\$1,330,000
Reconstruction of Runway 5-23 - Design Only	\$10,200	\$383,800
Piedmont Hangar Complex Windows/doors/exterior (Airport funding in FY13)		\$350,000
Renovation of Terminal Building - Phase 2 HVAC	\$100,000	\$300,000
Phase 3 Restrooms/Roof	\$100,000	\$300,000
Phase 4 Baggage Belts	\$100,000	\$300,000
<b>TOTAL OF PROPOSED PROJECTS</b>	<b>17,134,900</b>	<b>17,136,800</b>
<b>LESS FUNDING FROM OTHER SOURCES</b>		
Existing bond proceeds from completed projects	(\$2,554,700)	
County General Funds transferred to capital projects	(\$1,000,000)	
County Fund 50	(\$250,000)	
County Tourism Reserve Fund	(\$450,000)	
Airport funds 31&52	(\$380,200)	
Subtotal	(\$4,634,900)	
<b>Amount of General Fund Obligations Bonds required in FY14 includes \$175,000 contingency not shown in CIP. It is also \$3.5M less than estimate provided in CIP.</b>	<b>12,500,000</b>	

# EXHIBIT "C" - Governmental and Enterprise Funds

	FY2013 Budget	FY2014 Budget
	<b>50 Roads</b>	
Revenue*	\$ (7,056,655)	\$ (8,284,812)
Salaries	\$ 1,668,266	\$ 1,739,146
Operating	\$ 4,678,603	\$ 5,045,667
Capital	\$ 709,786	\$ 1,500,000
Total Exp	\$ 7,056,655	\$ 8,284,813

\* FY14 includes the use of \$499K of the Roads fund balance

	<b>52 Airport</b>	
Revenue*	\$ (2,215,724)	\$ (1,339,547)
Salaries	\$ 300,591	\$ 330,070
Operating	\$ 883,633	\$ 986,477
Capital	\$ 1,031,500	\$ 23,000
Total Exp	\$ 2,215,724	\$ 1,339,547

\* FY14 includes the use of \$153K of the Airport fund balance

	<b>Nursing Home</b>	
Revenue	\$ (9,820,936)	\$ (9,293,366)
Nursing	\$ 4,282,884	\$ 4,218,906
Operating	\$ 4,361,095	\$ 4,275,046
Capital	\$ 853,310	\$ 888,652
Total Exp	\$ 9,497,289	\$ 9,382,604

	<b>62/62 Convention &amp; Visitors Bureau</b>	
Revenue*	\$ (987,284)	\$ (1,118,122)
Salaries	\$ 362,846	\$ 391,599
Operating	\$ 606,438	\$ 648,523
Capital	\$ 18,000	\$ 78,000
Total Exp	\$ 987,284	\$ 1,118,122

\* FY14 includes the use of \$97K of the Tourism fund balance

	FY 2013 Budget	FY2014 Budget
	<b>51 Solid Waste</b>	
Revenue*	\$ (7,132,787)	\$ (6,703,048)
Salaries	\$ 1,781,746	\$ 1,693,158
Operating	\$ 4,347,419	\$ 4,194,926
Capital	\$ 1,003,622	\$ 814,964
Total Exp	\$ 7,132,787	\$ 6,703,048

\* FY14 includes the use of \$1,192,748 of Solid Waste fund balance

	<b>53 Electrical Board</b>	
Revenue	\$ (30,500)	\$ (40,000)
Note: Electrical Board has 2-yr revenue cycle		
Salaries	\$ 53,478	\$ 32,444
Operating	\$ 6,343	\$ 29,009
Capital	\$ -	\$ -
Total Exp	\$ 59,821	\$ 61,453

	<b>61/61 Youth &amp; Civic Center</b>	
Revenue*	\$ (1,868,790)	\$ (2,010,270)
Salaries	\$ 820,151	\$ 869,064
Operating	\$ 1,036,639	\$ 1,141,206
Capital	\$ 12,000	\$ -
Total Exp	\$ 1,868,790	\$ 2,010,270

\* FY14 includes the use of \$27K of Y&CC fund balance

	<b>54 Local Management Board</b>	
Revenue	\$ (1,062,850)	\$ (1,062,850)
County Grant	\$ (55,386)	\$ (62,362)
Total	\$ (1,118,236)	\$ (1,125,212)
Salaries	\$ 164,886	\$ 172,174
Operating	\$ 953,350	\$ 953,037
Total Exp	\$ 1,118,236	\$ 1,125,212

## EXHIBIT D

### Anticipated Grant Funding

County Department Requesting Grant	Dept #	Funding Source	Name of Grant	Expected amount for salary	Expected amount for benefits	Expected amount for operating	Expected amount for capital	Total Expected Grant Award
Circuit Court	02	State	Family Services	\$ 82,032	\$ 28,711	\$ 85,116	\$ -	\$ 195,859
Circuit Court	02	State	Office of Problem Solving Courts	\$ 91,170	\$ 25,682	\$ 107,089		\$ 223,941
<b>Circuit Court Total</b>				<b>\$ 173,202</b>	<b>\$ 54,393</b>	<b>\$ 192,205</b>	<b>\$ -</b>	<b>\$ 419,800</b>
State's Attorney	04	State	Wicomico County Circuit Court Adult Drug Treatment Court (WCCADTC)	\$ 28,560	\$ 10,565			\$ 39,125
State's Attorney	04	State	Maryland Safe Streets Program	\$ 77,400	\$ 23,220			\$ 100,620
<b>State's Attorney Total</b>				<b>\$ 105,960</b>	<b>\$ 33,785</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 139,745</b>
Planning & Zoning	13	State	Rural Legacy			\$ 900,000		\$ 900,000
Planning & Zoning	13	State	Chesapeake and Atlantic Coastal Bays Grant-In-Aid Program	\$ 13,000	\$ -	\$ -	\$ -	\$ 13,000
Planning & Zoning	13	Federal	MPO	\$ 42,895		\$ 88,555	\$ -	\$ 131,450
Planning & Zoning	13	Federal	Community Development Block Grant	\$ 13,000	\$ -	\$ 287,000	\$ -	\$ 300,000
<b>Planning &amp; Zoning Total</b>				<b>\$ 68,895</b>	<b>\$ -</b>	<b>\$ 1,275,555</b>	<b>\$ -</b>	<b>\$ 1,344,450</b>
Sheriff	17	State	Peace Order / Protective Order Support	\$ 15,000	\$ -	\$ 10,000	\$ -	\$ 25,000
Sheriff	17	State	Safe Streets Program	\$ 26,000	\$ 7,800	\$ -	\$ -	\$ 33,800
Sheriff	17	State	Tobacco Program	\$ 5,000	\$ -	\$ -	\$ -	\$ 5,000
Sheriff	17	State	School Bus Safety	\$ 20,000	\$ -	\$ 2,000	\$ -	\$ 22,000
Sheriff	17	State	Sex Offender Compliance and Enforcement	\$ 30,000	\$ -	\$ 6,000	\$ -	\$ 36,000
Sheriff	17	State	Gun Violence Reduction Grant Program	\$ 20,000	\$ -	\$ 10,000	\$ -	\$ 30,000
Sheriff	17	State	Law Enforcement Training Scholarship Program (LETS)	\$ -	\$ -	\$ 10,000	\$ -	\$ 10,000
Sheriff	17	State	Wicomico County Highway Safety Grant	\$ 21,538	\$ 6,462	\$ 2,000	\$ -	\$ 30,000

County Department Requesting Grant	Dept #	Funding Source	Name of Grant	Expected amount for salary	Expected amount for benefits	Expected amount for operating	Expected amount for capital	Total Expected Grant Award
Sheriff	17	State	Edward J. Byrne Memorial Justice Assistance Grant (BJAG)	\$ 15,000	\$ -	\$ 50,000	\$ -	\$ 65,000
<b>Sheriff Total</b>				<b>\$ 152,538</b>	<b>\$ 14,262</b>	<b>\$ 90,000</b>	<b>\$ -</b>	<b>\$ 256,800</b>
Corrections	21	State	Salary Support Grant	\$ 32,036	\$ 5,725	\$ -	\$ -	\$ 37,761
<b>Corrections Total</b>				<b>\$ 32,036</b>	<b>\$ 5,725</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 37,761</b>
Emergency Services	22	Federal	2013 State Homeland Security Program	\$ -	\$ -	\$ -	\$ 68,000	\$ 68,000
Emergency Services	22	Federal	2013 Emergency Management Performance Grant	\$ 85,000	\$ -	\$ -	\$ -	\$ 85,000
Emergency Services	22	State	Maryland State Community Right-To-Know Fund Grant 2013 Program: Grant allocation for the Local	\$ -	\$ -	\$ 600	\$ 900	\$ 1,500
Emergency Services	22	Federal	1875/1910 Hazard Mitigation Grant Program	\$ -	\$ -	\$ -	\$ 39,000	\$ 39,000
Emergency Services	22	Federal	1875/1910 Hazard Mitigation Grant Program	\$ -	\$ -	\$ -	\$ 146,250	\$ 146,250
Emergency Services	22	Federal	1875/1910 Hazard Mitigation Grant Program	\$ -	\$ -	\$ -	\$ 10,875	\$ 10,875
<b>Emergency Services Total</b>				<b>\$ 85,000</b>	<b>\$ -</b>	<b>\$ 600</b>	<b>\$ 265,025</b>	<b>\$ 350,625</b>
Airport	52	Federal	Airport Improvement Progrm	\$ -	\$ -	\$ -	\$ 1,200,000	\$ 1,200,000
Airport	52	Federal	Airport Improvement Progrm	\$ -	\$ -	\$ -	\$ 363,600	\$ 363,600
Airport	52	State	State Grant Funding for Special Projects	\$ -	\$ -	\$ 50,000	\$ -	\$ 50,000
Airport	52	State	State Grant Funding for Special Projects	\$ -	\$ -	\$ -	\$ 300,000	\$ 300,000
<b>Airport Total</b>				<b>\$ -</b>	<b>\$ -</b>	<b>\$ 50,000</b>	<b>\$ 1,863,600</b>	<b>\$ 1,913,600</b>



County Department Requesting Grant	Dept #	Funding Source	Name of Grant	Expected amount for salary	Expected amount for benefits	Expected amount for operating	Expected amount for capital	Total Expected Grant Award
Local Management Board	54	State	Community Partnership Agreement - between GOC & LMB	\$ 40,470	\$ 9,474	\$ 15,057	\$ -	\$ 65,000
Local Management Board	54	State	Community Partnership Agreement - between GOC & LMB	\$ 46,117	\$ 21,014	\$ 47,869	\$ -	\$ 115,000
Local Management Board	54	State	Community Partnership Agreement - between GOC & LMB	\$ -	\$ -	\$ 176,000	\$ -	\$ 176,000
Local Management Board	54	State	Community Partnership Agreement - between GOC & LMB	\$ 36,986	\$ 19,312	\$ 63,702	\$ -	\$ 120,000
Local Management Board	54	State	Community Partnership Agreement - between GOC & LMB	\$ -	\$ -	\$ 288,487	\$ -	\$ 288,487
Local Management Board	54	State	Health Families/Home Visitation	\$ 10,734	\$ 4,181	\$ 283,448	\$ -	\$ 298,363
<b>Local Management Board Total</b>				<b>\$ 134,307</b>	<b>\$ 53,980</b>	<b>\$ 874,562</b>	<b>\$ -</b>	<b>\$ 1,062,850</b>
Recreation & Parks	60	State	Waterway Improvement Fund	\$ -	\$ -	\$ 4,155	\$ -	\$ 4,155
<b>Recreation &amp; Parks Total</b>				<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,155</b>	<b>\$ -</b>	<b>\$ 4,155</b>
Tourism	62	State	Dominick E. Murray, Deputy Secretary	\$ -	\$ -	\$ 42,000		\$ 42,000
<b>Tourism Total</b>				<b>\$ -</b>	<b>\$ -</b>	<b>\$ 42,000</b>	<b>\$ -</b>	<b>\$ 42,000</b>
<b>Grand Total</b>				<b>\$ 751,938</b>	<b>\$ 162,146</b>	<b>\$ 2,529,077</b>	<b>\$ 2,128,625</b>	<b>\$ 5,571,786</b>